



Independence in appearance, atau independensi dalam penampilan artinya pandangan pihak lain terhadap diri auditor sehubungan dengan pelaksanaan audit. Auditor harus menjaga kedudukannya sedemikian rupa sehingga pihak lain akan mempercayai sikap independensi dan objektivitasnya.

Mohon Bapak/Ibu bersedia mengisi identitas dan kuesioner di bawah ini. Berilah tanda cek (☒) pada jawaban yang Bapak/Ibu anggap tepat, khusus pertanyaan nomor 1 pada identitas boleh tidak Bapak/Ibu jawab.

1. Nama :

2. Jenis Kelamin : () Pria
() Wanita

3. Umur : Tahun

4. Pendidikan Terakhir : () D3
() S1
() S2
() S3

5. Lama Masa Bekerja : Tahun..... Bulan

STS = Sangat Tidak Setuju
TS = Tidak Setuju
R = Ragu
S = Setuju
SS = Sangat Setuju

C. KUESIONER

Kuesioner Mengenai Ikatan Kepentingan Keuangan dan Hubungan Usaha dengan Klien

NO.	PERTANYAAN	STS	TS	R	S	SS
1.	Auditor dalam melakukan pemeriksaan mempunyai hubungan usaha dengan klien.					
2.	Auditor memeriksa laporan keuangan klien yang mempunyai hubungan investasi dengan akuntan publik dimana auditor tersebut bekerja.					
3.	Auditor memeriksa laporan keuangan klien yang mempunyai hubungan hutang piutang cukup besar dengan akuntan publik dimana auditor tersebut bekerja.					
4.	Auditor memeriksa laporan keuangan klien yang sebagian saham perusahaannya dimiliki oleh satu atau lebih partner KAP dimana auditor tersebut bekerja.					
5.	Dalam periode pengauditan, akuntan publik tempat auditor bekerja menjadi penjamin emisi surat berharga atau sebagai direktur, atau sebagai karyawan penting atau sebagai <i>trustee</i> dana pensiun dan profit sharing atau dalam kedudukan yang setara dengan itu dari perusahaan klien.					
6.	Auditor melakukan pengauditan terhadap perusahaan debitur bank dimana akuntan publik tempat auditor bekerja memiliki saham pada bank tersebut.					

Sumber : Supriyono (1988)

Kuesioner Mengenai Pemberian Jasa Lain Selain Audit

NO.	PERTANYAAN	STS	TS	R	S	SS
1.	Auditor memberikan jasa Konsultasi manajemen kepada klien selama periode pengauditan					
2.	Auditor memberikan jasa Penyusunan sistem akuntansi kepada klien selama periode pengauditan					

3.	Auditor memberikan jasa Konsultasi perpajakan kepada klien selama periode pengauditan					
4.	Auditor memberikan jasa Pendidikan dan latihan kepada klien selama periode pengauditan					
5.	Auditor memberikan jasa Pemeriksaan khusus kepada klien selama periode pengauditan					
6.	Auditor diminta oleh klien untuk mempersiapkan gaji eksklusif karyawan perusahaan klien.					
7.	Auditor juga memberikan jasa legal kepada kliennya yang sedang diaudit.					

Sumber : Supriyono (1988)

Kuesioner Mengenai Lama Hubungan atau Penugasan Audit

NO.	PERTANYAAN	STS	TS	R	S	SS
1.	Auditor menerima penugasan audit dalam jangka waktu yang lama atau terus menerus terhadap satu klien.					
2.	Kecocokan auditor dan kliennya membuat penugasan audit dalam jangka waktu lama dan terus menerus.					
3.	Kedekatan auditor dan kliennya membuat penugasan audit dalam jangka waktu lama dan terus menerus.					
4.	Ketidakpedulian terhadap aturan maksimal lama penugasan audit membuat penugasan audit terhadap klien menjadi semakin lama dan terus menerus.					

Sumber : Supriyono (1988)

Kuesioner Mengenai Persaingan Antar KAP

NO.	PERTANYAAN	STS	TS	R	S	SS
1.	KAP berusaha mendapatkan klien karena adanya persaingan antar KAP.					
2.	KAP berusaha mempertahankan klien karena adanya persaingan antar KAP.					
3.	Jumlah anggota profesi auditor yang terus bertambah akan meningkatkan persaingan					

	antar KAP.					
4.	Persaingan yang tajam antar KAP merupakan hal yang biasa.					

Sumber : Supriyono (1988)

Kuesioner Mengenai Ukuran KAP

NO.	PERTANYAAN	STS	TS	R	S	SS
1.	Kantor akuntan publik dimana saya bekerja mempunyai cabang >1 di Indonesia.					
2.	Kantor akuntan publik dimana saya bekerja melakukan audit jasa – jasa terkait untuk usaha kecil dan entitas nirlaba.					
3.	Kantor akuntan publik dimana saya bekerja mempunyai >2 klien.					
4.	Kantor akuntan publik dimana saya bekerja melayani klien yang berlokasi jauh.					

Sumber : Supriyono (1988) dan Wijayanti (2012)

Kuesioner Mengenai Audit Fee

NO.	PERTANYAAN	STS	TS	R	S	SS
1.	Auditor menerima keuntungan dari tugas profesionalnya selain dari fee yang sudah ditentukan dalam kontrak audit.					
2.	Auditor menetapkan fee nya berdasarkan yang akan atau telah diterima oleh klien.					
3.	Fee yang diterima kantor auditor dari seorang klien merupakan sebagian besar dari pendapatan kantor akuntan.					
4.	Jumlah fee auditor sudah ditentukan oleh klien dengan jumlah yang tinggi.					

Sumber : Supriyono (1988)

Kuesioner Mengenai Hubungan Keluarga

NO.	PERTANYAAN	STS	TS	R	S	SS
1.	Auditor yang memiliki anak atau istri dalam mengaudit perusahaan menjadi direktur atau dewan komisaris.					
2.	Auditor seringkali mengaudit laporan keuangan perusahaan sahabat karibnya.					

3.	Auditor yang memiliki saudara kandung/ipar seringkali menduduki posisi penting.					
4.	Auditor yang memiliki orang tua atau mertua atau saudara kandung dalam mengaudit perusahaan menjadi direktur atau dewan komisaris.					

Sumber : Nirmala (2005)

Kueioner Mengenai Hubungan Sosial

NO.	PERTANYAAN	STS	TS	R	S	SS
1.	Auditor menjadi anggota suatu yayasan sosial dimana dalam yayasan tersebut ada satu atau lebih klien sebagai anggota.					
2.	Auditor melakukan pengauditan pada yayasan sosial, dimana ia menjadi pengurus pada yayasan tersebut.					
3.	Auditor melakukan pengauditan pada perusahaan klien dimana auditor dan klien merupakan pengurus pada yayasan sosial yang sama.					
4.	Auditor mengaudit perusahaan klien dimana auditor merupakan anggota dari yayasan sosial dan klien adalah atasan dalam yayasan tersebut.					

Sumber : Wibowo (2010)

Kueioner Mengenai Komite Audit

NO.	PERTANYAAN	STS	TS	R	S	SS
1.	Salah satu fungsi komite audit adalah membantu komisaris/dewan pengawas dalam memastikan efektivitas sistem pengendalian internal, efektivitas pelaksanaan tugas auditor eksternal dan auditor internal.					
2.	Anggota komite audit dijamin berasal dari orang-orang yang tidak mempunyai hubungan bisnis dengan perusahaan dimana komite audit itu berada.					
3.	Minimal salah seorang dari anggota komite audit memiliki keahlian dalam bidang akuntansi/keuangan.					

4.	Komite audit selalu melakukan pertemuan/rapat setiap tahun.					
----	---	--	--	--	--	--

Sumber : Kasidi (2007)

Kueioner Mengenai Independensi Penampilan Auditor

NO.	PERTANYAAN	STS	TS	R	S	SS
1.	Auditor harus bebas dari pengaruh pihak lain.					
2.	Auditor harus bebas dari hubungan bisnis dan kepentingan keuangan kliennya.					
3.	Auditor mengaudit perusahaan klien yang tidak mempunyai hubungan keluarga dengan auditor tersebut.					
4.	Auditor bekerja tidak tergantung pada besarnya fee yang diberikan oleh perusahaan klien.					
5.	Auditor mengaudit perusahaan klien tidak boleh dalam jangka waktu yang terlalu lama.					
6.	Auditor tidak boleh menerima jasa selain audit terhadap perusahaan klien pada saat menjalankan tugas audit.					
7.	Auditor tidak boleh mengaudit klien apabila auditor dan klien sama-sama menjadi anggota yayasan sosial					
8.	Auditor harus memiliki keahlian teknis dalam tugas profesionalnya.					
9.	Auditor harus bersikap jujur dalam tugas profesionalnya.					
10.	Auditor diberikan kepercayaan untuk mengaudit laporan perusahaan klien.					
11.	Auditor sadar bahwa ia harus profesional dalam melayani kepentingan umum bukan kepentingan pihak tertentu.					

Sumber : Supriyono (1988) dan Wijayanti (2012)



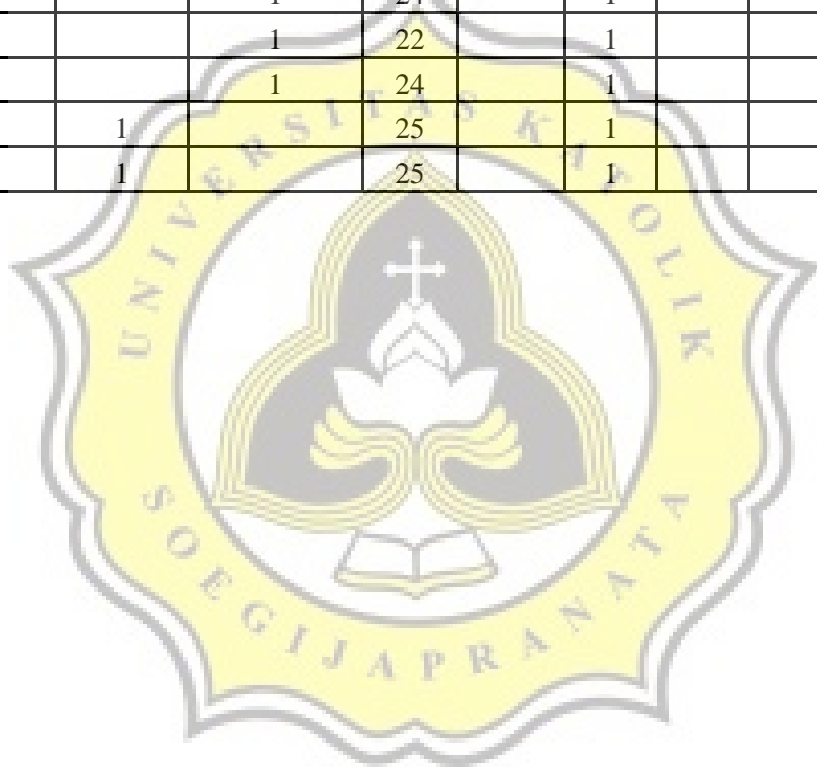
LAMPIRAN 2

TABULASI DATA

DATA RESPONDEN

Responden	Jenis Kelamin		Usia	Pendidikan				Masa Kerja
	Laki – Laki	Perempuan		D3	S1	S2	S3	
1	1		27		1			24
2		1	23		1			31
3	1		23		1			26
4		1	22		1			12
5		1	23		1			14
6		1	21		1			12
7		1	21		1			20
8		1	22		1			36
9	1		22		1			15
10	1		31		1			36
11	1		30		1			60
12	1		37			1		84
13	1		28		1			56
14	1		25		1			12
15		1	28		1			36
16	1		23		1			12
17		1	22	1				12
18		1	22	1				21
19		1	27		1			36
20	1		29		1			48
21	1		22		1			12
22	1		28		1			32
23	1		24		1			24
24	1		24		1			12
25	1		26		1			36
26	1		28		1			24
27		1	36		1	1		75
28		1	35		1			44
29	1		26		1			12
30	1		24		1			24

31		1	21		1			12
32	1		27		1			40
33	1		24		1			12
34	1		42	1				156
35	1		47		1			288
36	1		29		1			40
37	1		24		1			36
38	1		26	1				42
39		1	24		1			14
40		1	22		1			14
41		1	24		1			12
42	1		25		1			40
43	1		25		1			36



**TABULASI KUEISONER VARIABEL IKATAN KEPENTINGAN
KEUANGAN DAN HUBUNGAN USAHA DENGAN KLIEN**

RESPONDEN	IKATAN KEPENTINGAN KEUANGAN							
	P1	P2	P3	P4	P5	P6	T	R
1	1	2	1	2	2	2	10	1.6667
2	2	3	3	3	2	3	16	2.6667
3	3	2	2	3	3	3	16	2.6667
4	2	3	3	3	2	2	15	2.5
5	2	2	2	2	2	2	12	2
6	2	2	2	2	2	2	12	2
7	3	3	3	2	2	2	15	2.5
8	3	2	2	2	2	2	13	2.1667
9	2	2	2	2	2	2	12	2
10	2	2	2	2	2	3	13	2.1667
11	1	1	1	1	1	2	7	1.1667
12	2	2	2	2	2	2	12	2
13	1	1	2	2	2	2	10	1.6667
14	2	2	2	4	4	4	18	3
15	1	2	2	2	2	2	11	1.8333
16	2	2	2	2	3	4	15	2.5
17	3	2	2	2	2	2	13	2.1667
18	2	2	2	2	2	2	12	2
19	2	2	2	2	4	4	16	2.6667
20	2	2	2	2	2	4	14	2.3333
21	2	2	2	2	2	2	12	2
22	2	1	2	2	2	4	13	2.1667
23	2	3	2	2	2	4	15	2.5
24	2	2	2	2	2	4	14	2.3333
25	1	1	1	1	1	1	6	1
26	2	3	2	2	2	2	13	2.1667
27	1	1	1	2	2	1	8	1.3333
28	1	2	3	3	3	3	15	2.5
29	2	2	1	2	3	2	12	2
30	2	2	2	2	3	2	13	2.1667
31	2	3	2	2	4	3	16	2.6667
32	2	1	1	2	2	2	10	1.6667
33	2	2	2	2	2	2	12	2
34	2	2	3	2	2	1	12	2
35	2	2	1	1	1	2	9	1.5
36	2	2	2	1	1	2	10	1.6667
37	1	2	3	2	2	2	12	2
38	4	3	2	2	2	1	14	2.3333
39	3	3	2	2	2	2	14	2.3333
40	1	1	1	1	1	2	7	1.1667
41	2	3	3	2	2	2	14	2.3333
42	2	2	2	3	3	3	15	2.5
43	2	2	2	2	2	2	12	1.9167
						Min	6	
						Max	18	
						Mean	12.55	

**TABULASI KUEISONER VARIABEL PEMBERIAN JASA LAIN SELAIN
AUDIT**

RESPONDEN	JASA LAIN SELAIN AUDIT								
	P1	P2	P3	P4	P5	P6	P7	T	R
1	4	4	3	2	2	2	3	20	2.8571
2	2	2	2	2	2	2	2	14	2
3	3	3	3	3	3	3	3	21	3
4	3	3	4	4	4	3	3	24	3.4286
5	4	2	2	3	2	2	2	17	2.4286
6	2	2	2	2	2	2	2	14	2
7	4	5	4	4	3	4	4	28	4
8	4	4	4	4	4	4	5	29	4.1429
9	4	2	4	3	4	3	3	23	3.2857
10	4	4	4	2	2	2	4	22	3.1429
11	4	4	4	4	4	4	4	28	4
12	4	4	4	2	2	2	4	22	3.1429
13	5	5	4	2	2	4	4	26	3.7143
14	4	5	3	3	4	4	4	27	3.8571
15	5	5	5	5	4	2	5	31	4.4286
16	4	4	4	4	4	4	5	29	4.1429
17	4	4	4	2	3	4	4	25	3.5714
18	4	4	4	2	2	4	4	24	3.4286
19	2	2	4	2	2	2	4	18	2.5714
20	4	4	4	2	2	2	5	23	3.2857
21	4	4	3	3	3	3	5	25	3.5714
22	3	3	3	3	3	3	4	22	3.1429
23	2	2	2	2	2	2	3	15	2.1429
24	4	4	4	4	4	4	4	28	4
25	5	5	5	2	2	2	5	26	3.7143
26	4	4	5	2	2	3	4	24	3.4286
27	4	4	4	4	4	4	4	28	4
28	5	5	5	4	4	5	5	33	4.7143
29	2	2	2	2	2	2	2	14	2
30	2	2	2	2	2	2	2	14	2
31	4	4	4	4	4	4	4	28	4
32	4	4	4	2	2	2	4	22	3.1429
33	2	2	2	1	1	2	2	12	1.7143
34	4	4	4	3	3	3	4	25	3.5714
35	5	5	4	4	4	4	5	31	4.4286
36	5	5	4	3	4	4	4	29	4.1429
37	4	4	3	3	4	4	4	26	3.7143
38	5	5	5	2	2	2	5	26	3.7143
39	4	4	3	2	3	3	4	23	3.2857
40	5	5	5	3	3	2	5	28	4
41	4	4	4	2	4	4	4	26	3.7143
42	4	4	4	1	1	1	4	19	2.7143
43	5	4	2	2	2	2	5	22	3.1429
							Min	12	
							Max	33	
							Mean	23.51	

**TABULASI KUESIONER VARIABEL LAMA HUBUNGAN ATAU
PENUGASAN AUDIT**

RESPONDEN	LAMANYA HUBUNGAN AUDIT					
	P1	P2	P3	P4	T	R
1	3	4	3	2	12	3
2	3	3	3	3	12	3
3	3	3	3	3	12	3
4	4	4	4	4	16	4
5	2	2	2	2	8	2
6	2	2	2	2	8	2
7	4	4	3	4	15	3.75
8	4	4	5	4	17	4.25
9	3	4	4	4	15	3.75
10	4	4	4	2	14	3.5
11	5	5	4	4	18	4.5
12	2	2	4	4	12	3
13	1	1	2	2	6	1.5
14	2	2	2	2	8	2
15	2	4	4	4	14	3.5
16	3	4	4	4	15	3.75
17	4	4	4	4	16	4
18	2	2	2	2	8	2
19	4	4	4	4	16	4
20	4	4	4	4	16	4
21	4	4	4	3	15	3.75
22	4	4	4	3	15	3.75
23	2	4	2	4	12	3
24	4	4	4	2	14	3.5
25	4	4	4	1	13	3.25
26	4	4	4	3	15	3.75
27	4	4	2	2	12	3
28	2	4	4	4	14	3.5
29	2	2	2	1	7	1.75
30	2	4	4	1	11	2.75
31	4	4	4	2	14	3.5
32	4	4	3	3	14	3.5
33	4	4	4	3	15	3.75
34	2	2	2	3	9	2.25
35	3	3	2	1	9	2.25
36	4	4	4	1	13	3.25
37	2	2	3	4	11	2.75
38	3	3	2	2	10	2.5
39	4	5	5	3	17	4.25
40	4	5	5	4	18	4.5
41	2	3	3	3	11	2.75
42	2	3	3	2	10	2.5
43	4	4	4	3	15	3.75
				Min	6	
				Max	18	
				Mean	12.837	

TABULASI KUESIONER VARIABEL PERSAINGAN ANTAR KAP

RESPONDEN	PERSAINGAN ANTAR KAP					
	P1	P2	P3	P4	T	R
1	2	3	4	4	13	3.25
2	3	3	3	3	12	3
3	3	3	3	3	12	3
4	4	4	4	4	16	4
5	2	2	2	3	9	2.25
6	2	2	4	4	12	3
7	4	3	4	4	15	3.75
8	4	4	4	4	16	4
9	4	4	4	3	15	3.75
10	4	4	4	4	16	4
11	5	4	4	4	17	4.25
12	4	4	4	4	16	4
13	4	4	4	2	14	3.5
14	4	4	4	4	16	4
15	4	4	4	4	16	4
16	5	5	4	4	18	4.5
17	3	5	4	4	16	4
18	3	3	4	4	14	3.5
19	4	3	4	4	15	3.75
20	4	4	4	4	16	4
21	4	4	5	4	17	4.25
22	4	4	4	4	16	4
23	4	4	4	4	16	4
24	4	4	5	2	15	3.75
25	4	4	5	4	17	4.25
26	5	5	4	4	18	4.5
27	4	4	4	2	14	3.5
28	5	5	5	4	19	4.75
29	4	4	4	4	16	4
30	4	5	4	2	15	3.75
31	4	4	4	4	16	4
32	2	4	5	2	13	3.25
33	4	4	4	4	16	4
34	4	5	5	4	18	4.5
35	4	4	4	4	16	4
36	4	4	4	4	16	4
37	3	3	4	4	14	3.5
38	4	4	4	4	16	4
39	4	4	5	4	17	4.25
40	4	4	4	4	16	4
41	4	4	4	4	16	4
42	4	4	5	4	17	4.25
43	4	4	4	3	15	3.75
				Min	9	
				Max	19	
				Mean	15.42	

TABULASI KUESIONER VARIABEL UKURAN KAP

RESPONDEN	UKURAN KAP					
	P1	P2	P3	P4	T	R
1	2	3	4	4	13	3.25
2	4	4	4	4	16	4
3	3	3	3	3	12	3
4	4	4	4	4	16	4
5	2	3	4	4	13	3.25
6	4	3	4	4	15	3.75
7	4	3	4	4	15	3.75
8	5	4	4	4	17	4.25
9	4	4	4	4	16	4
10	4	4	5	4	17	4.25
11	4	4	4	4	16	4
12	4	4	4	4	16	4
13	4	3	4	4	15	3.75
14	5	2	5	5	17	4.25
15	5	4	5	5	19	4.75
16	4	4	5	5	18	4.5
17	4	4	4	2	14	3.5
18	5	5	5	4	19	4.75
19	4	4	4	4	16	4
20	4	4	4	4	16	4
21	4	2	5	4	15	3.75
22	5	5	5	4	19	4.75
23	4	4	4	4	16	4
24	5	5	5	5	20	5
25	5	5	5	5	20	5
26	5	5	5	5	20	5
27	4	2	4	4	14	3.5
28	4	2	4	5	15	3.75
29	4	3	4	4	15	3.75
30	4	4	4	2	14	3.5
31	4	4	2	4	14	3.5
32	4	4	4	4	16	4
33	4	4	4	4	16	4
34	2	2	4	4	12	3
35	2	2	4	4	12	3
36	2	4	4	4	14	3.5
37	2	4	5	5	16	4
38	4	2	5	5	16	4
39	4	4	4	4	16	4
40	2	1	2	4	9	2.25
41	2	2	4	4	12	3
42	2	2	4	4	12	3
43	2	2	4	4	12	3
				Min	9	
				Max	20	
				Mean	15.37	

TABULASI KUESIONER VARIABEL AUDIT *FEE*

RESPONDEN	AUDIT FEE					
	P1	P2	P3	P4	T	R
1	2	4	4	3	13	3.25
2	3	3	3	3	12	3
3	3	3	3	3	12	3
4	4	4	4	4	16	4
5	3	2	4	3	12	3
6	2	3	2	2	9	2.25
7	4	4	4	3	15	3.75
8	4	4	4	4	16	4
9	4	4	3	3	14	3.5
10	4	3	2	4	13	3.25
11	4	4	4	3	15	3.75
12	2	4	2	2	10	2.5
13	2	2	2	2	8	2
14	2	2	2	2	8	2
15	2	2	2	2	8	2
16	2	2	2	2	8	2
17	2	4	2	2	10	2.5
18	2	4	4	2	12	3
19	2	4	2	2	10	2.5
20	2	4	4	4	14	3.5
21	2	4	4	4	14	3.5
22	3	3	3	3	12	3
23	2	4	3	3	12	3
24	4	4	4	4	16	4
25	2	4	4	4	14	3.5
26	2	4	4	4	14	3.5
27	4	4	4	3	15	3.75
28	4	4	4	4	16	4
29	2	4	3	3	12	3
30	2	3	2	4	11	2.75
31	2	2	4	2	10	2.5
32	2	4	2	4	12	3
33	2	4	2	2	10	2.5
34	2	4	4	2	12	3
35	2	4	2	4	12	3
36	2	2	4	3	11	2.75
37	2	4	4	2	12	3
38	2	2	4	3	11	2.75
39	2	2	2	2	8	2
40	2	2	4	4	12	3
41	2	2	4	2	10	2.5
42	2	2	2	2	8	2
43	2	4	4	3	13	3.25
				Min	8	
				Max	16	
				Mean	11.907	

TABULASI KUESIONER VARIABEL HUBUNGAN KELUARGA

RESPONDEN	HUBUNGAN KELUARGA					
	P1	P2	P3	P4	T	R
1	2	2	2	2	8	2
2	3	3	3	3	12	3
3	3	3	3	3	12	3
4	3	2	3	2	10	2.5
5	2	1	1	2	6	1.5
6	1	1	2	2	6	1.5
7	2	2	3	3	10	2.5
8	2	2	2	1	7	1.75
9	2	2	2	2	8	2
10	2	2	2	2	8	2
11	1	1	2	1	5	1.25
12	2	2	1	1	6	1.5
13	1	1	1	1	4	1
14	1	4	1	1	7	1.75
15	2	3	2	2	9	2.25
16	2	2	2	2	8	2
17	2	2	3	3	10	2.5
18	3	3	3	3	12	3
19	3	4	2	2	11	2.75
20	3	3	2	2	10	2.5
21	1	2	2	2	7	1.75
22	2	2	2	2	8	2
23	2	2	2	1	7	1.75
24	2	2	2	2	8	2
25	1	1	1	1	4	1
26	2	4	2	4	12	3
27	1	2	1	1	5	1.25
28	1	2	2	4	9	2.25
29	3	2	2	4	11	2.75
30	2	2	2	2	8	2
31	2	3	2	4	11	2.75
32	2	1	1	2	6	1.5
33	2	2	2	2	8	2
34	2	2	3	2	9	2.25
35	3	2	2	2	9	2.25
36	2	3	2	1	8	2
37	1	2	3	2	8	2
38	2	2	1	2	7	1.75
39	3	3	2	4	12	3
40	1	4	1	3	9	2.25
41	2	3	3	2	10	2.5
42	2	2	1	1	6	1.5
43	2	2	2	2	8	2
				Min	4	
				Max	12	
				Mean	8.35	

TABULASI KUESIONER VARIABEL HUBUNGAN SOSIAL

RESPONDEN	HUBUNGAN SOSIAL					
	P1	P2	P3	P4	T	R
1	2	2	2	2	8	2
2	3	3	3	3	12	3
3	3	3	3	3	12	3
4	3	3	3	3	12	3
5	2	2	2	2	8	2
6	2	2	2	2	8	2
7	4	3	4	4	15	3.75
8	2	2	2	3	9	2.25
9	3	3	3	3	12	3
10	2	2	2	2	8	2
11	2	1	1	1	5	1.25
12	3	3	2	2	10	2.5
13	2	2	3	3	10	2.5
14	3	3	2	2	10	2.5
15	3	2	2	3	10	2.5
16	2	3	2	3	10	2.5
17	2	2	2	2	8	2
18	3	3	2	3	11	2.75
19	2	2	2	1	7	1.75
20	2	2	2	2	8	2
21	3	2	2	3	10	2.5
22	2	1	2	2	7	1.75
23	3	3	2	3	11	2.75
24	2	2	2	2	8	2
25	3	2	3	2	10	2.5
26	3	3	3	3	12	3
27	2	3	2	2	9	2.25
28	4	3	2	2	11	2.75
29	3	2	4	2	11	2.75
30	2	2	4	2	10	2.5
31	2	3	4	2	11	2.75
32	2	3	3	2	10	2.5
33	3	2	2	2	9	2.25
34	3	2	3	2	10	2.5
35	2	2	2	3	9	2.25
36	2	2	2	3	9	2.25
37	2	2	2	2	8	2
38	4	3	2	2	11	2.75
39	3	3	4	2	12	3
40	2	2	2	2	8	2
41	3	3	3	3	12	3
42	2	2	2	2	8	2
43	2	2	2	2	8	2
				Min	5	
				Max	15	
				Mean	9.69767	

TABULASI KUESIONER VARIABEL KOMITE AUDIT

RESPONDEN	KOMITE AUDIT					
	P1	P2	P3	P4	T	R
1	4	4	4	3	15	3.75
2	3	3	3	3	12	3
3	3	3	3	3	12	3
4	3	3	4	4	14	3.5
5	3	4	4	4	15	3.75
6	4	4	3	4	15	3.75
7	4	3	4	3	14	3.5
8	4	4	4	4	16	4
9	4	4	4	4	16	4
10	4	4	4	4	16	4
11	4	4	4	5	17	4.25
12	4	4	4	3	15	3.75
13	4	4	4	4	16	4
14	4	4	4	4	16	4
15	4	4	3	4	15	3.75
16	4	4	4	4	16	4
17	3	3	3	3	12	3
18	4	4	4	4	16	4
19	4	3	3	3	13	3.25
20	4	4	4	4	16	4
21	4	4	4	4	16	4
22	3	3	3	3	12	3
23	3	3	3	3	12	3
24	4	4	4	2	14	3.5
25	4	4	4	4	16	4
26	3	3	4	3	13	3.25
27	4	4	4	4	16	4
28	3	3	3	3	12	3
29	4	4	3	3	14	3.5
30	3	3	4	3	13	3.25
31	4	3	4	2	13	3.25
32	3	4	4	4	15	3.75
33	4	4	3	4	15	3.6667
34	3	3	3	4	13	3.3333
35	5	5	4	4	18	4.5833
36	4	4	3	4	15	3.6667
37	4	4	4	3	15	3.6667
38	3	3	4	4	14	3.5833
39	4	3	2	2	11	2.8333
40	3	3	4	4	14	3.4167
41	3	3	3	3	12	3
42	3	4	4	4	15	3.6667
43	4	4	3	3	14	3.4167
				Min	11.333	
				Max	18.333	
				Mean	14.38	

**TABULASI KUEISONER VARIABEL INDEPENDENSI PENAMPILAN
AUDITOR**

RESPONDEN	INDEPENDENSI PENAMPILAN AUDITOR												
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	T	R
1	4	4	4	4	4	4	4	4	4	4	4	44	4
2	3	3	3	3	3	3	3	3	3	3	3	33	3
3	3	3	3	3	3	3	3	3	3	3	3	33	3
4	3	3	4	4	3	4	3	4	2	3	4	37	3.364
5	4	4	4	4	4	4	4	4	4	4	4	44	4
6	4	4	4	4	4	4	4	4	4	4	4	44	4
7	4	4	4	3	3	2	3	2	4	4	4	37	3.364
8	4	4	4	4	4	4	4	4	4	4	4	44	4
9	4	4	4	4	4	4	4	4	4	4	4	44	4
10	5	4	4	4	4	3	3	4	4	4	4	43	3.909
11	5	5	5	5	5	4	5	5	5	5	5	54	4.909
12	4	4	4	4	4	4	4	4	4	4	4	44	4
13	4	4	5	4	4	5	4	4	4	5	4	47	4.273
14	4	4	4	4	4	4	4	4	4	4	3	43	3.909
15	5	4	4	4	4	2	2	4	4	4	3	40	3.636
16	4	4	4	2	2	2	2	4	4	5	3	36	3.273
17	4	4	5	2	2	3	4	4	4	4	3	39	3.545
18	4	4	4	2	2	2	2	4	4	4	5	37	3.364
19	4	5	2	2	3	3	4	4	4	4	4	39	3.545
20	4	4	2	3	3	4	4	4	4	5	3	40	3.636
21	4	4	4	4	4	4	4	4	4	4	4	44	4
22	4	4	4	4	4	4	4	4	4	4	4	44	4
23	4	4	3	2	4	4	4	4	5	5	5	44	4
24	5	5	2	5	5	5	3	4	4	4	4	46	4.182
25	5	5	5	5	5	5	5	5	5	5	5	55	5
26	3	3	3	4	3	3	4	4	4	4	4	39	3.545
27	5	5	5	4	4	4	4	4	4	4	5	48	4.364
28	4	4	2	2	2	2	2	4	4	4	5	35	3.182
29	4	4	4	4	4	1	4	4	4	4	4	41	3.727
30	4	4	3	3	3	2	3	4	4	4	5	39	3.545
31	5	5	3	1	4	4	4	4	4	4	4	42	3.818
32	4	4	4	1	4	2	3	4	4	4	4	38	3.455
33	4	4	4	4	4	4	4	4	4	4	4	44	4
34	4	3	3	3	3	2	4	4	4	5	5	40	3.636
35	5	5	5	5	5	5	5	5	5	5	5	55	5
36	4	3	3	2	4	4	4	5	5	5	5	44	4
37	4	4	4	4	4	4	4	4	4	4	4	44	4
38	4	3	4	3	3	3	4	4	5	5	5	43	3.909
39	5	3	3	3	2	2	2	3	4	3	4	34	3.091
40	4	4	4	4	4	4	4	2	3	4	4	41	3.727
41	3	3	3	3	2	2	2	4	4	5	5	36	3.273
42	4	4	4	4	4	4	4	4	4	4	4	44	4
43	4	4	3	2	3	4	4	4	4	4	5	41	3.727
											Min	33	
											Max	55	
											Mean	41.93	



HASIL OUTPUT DESKRIPTIF USIA**Descriptive Statistics**

	N	Minimum	Maximum	Mean
Usia	43	21	47	26.49
Valid N (listwise)	43			

HASIL OUTPUT DESKRIPTIF JENIS KELAMIN**Jenis_Kelamin**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Laki-Laki	27	62.8	62.8	62.8
	Perempuan	16	37.2	37.2	100.0
	Total	43	100.0	100.0	

HASIL OUTPUT DESKRIPTIF PENDIDIKAN**Pendidikan**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	D3	4	9.3	9.3	9.3
	S1	37	86.0	86.0	95.3
	S2	2	4.7	4.7	100.0
	Total	43	100.0	100.0	

HASIL OUTPUT DESKRIPTIF MASA KERJA**Descriptive Statistics**

	N	Minimum	Maximum	Mean
Lama_Bekerja	43	12	288	38.14
Valid N (listwise)	43			

HASIL OUTPUT CROSSTAB PENDIDIKAN DENGAN JENIS KELAMIN

Pendidikan * Jenis_Kelamin Crosstabulation

			Jenis_Kelamin		Total
			Laki-Laki	Perempuan	
Pendidikan	D3	Count	2	2	4
		% of Total	4.7%	4.7%	9.3%
	S1	Count	24	13	37
		% of Total	55.8%	30.2%	86.0%
	S2	Count	1	1	2
		% of Total	2.3%	2.3%	4.7%
Total	Count		27	16	43
	% of Total		62.8%	37.2%	100.0%



HASIL OUTPUT UJI VALIDITAS VARIABEL IKATAN KEPENTINGAN KEUANGAN DAN HUBUNGAN USAHA DENGAN KLIEN

Correlations

		Ikatan_Kep_Kep1	Ikatan_Kep_Kep2	Ikatan_Kep_Kep3	Ikatan_Kep_Kep4	Ikatan_Kep_Kep5	Ikatan_Kep_Kep6	IKKep
Ikatan_Kep_Kep1	Pearson Correlation	1	.539(**)	.241	.196	.168	.031	.525(**)
	Sig. (1-tailed)		.000	.059	.104	.141	.422	.000
	N	43	43	43	43	43	43	43
Ikatan_Kep_Kep2	Pearson Correlation	.539(**)	1	.586(**)	.330(*)	.251	.100	.670(**)
	Sig. (1-tailed)	.000		.000	.015	.052	.262	.000
	N	43	43	43	43	43	43	43
Ikatan_Kep_Kep3	Pearson Correlation	.241	.586(**)	1	.488(**)	.230	.154	.641(**)
	Sig. (1-tailed)	.059	.000		.000	.069	.162	.000
	N	43	43	43	43	43	43	43
Ikatan_Kep_Kep4	Pearson Correlation	.196	.330(*)	.488(**)	1	.670(**)	.391(**)	.764(**)
	Sig. (1-tailed)	.104	.015	.000		.000	.005	.000
	N	43	43	43	43	43	43	43
Ikatan_Kep_Kep5	Pearson Correlation	.168	.251	.230	.670(**)	1	.506(**)	.736(**)
	Sig. (1-tailed)	.141	.052	.069	.000		.000	.000
	N	43	43	43	43	43	43	43
Ikatan_Kep_Kep6	Pearson Correlation	.031	.100	.154	.391(**)	.506(**)	1	.618(**)
	Sig. (1-tailed)	.422	.262	.162	.005	.000		.000
	N	43	43	43	43	43	43	43
IKKep	Pearson Correlation	.525(**)	.670(**)	.641(**)	.764(**)	.736(**)	.618(**)	1
	Sig. (1-tailed)	.000	.000	.000	.000	.000	.000	
	N	43	43	43	43	43	43	43

** Correlation is significant at the 0.01 level (1-tailed).

* Correlation is significant at the 0.05 level (1-tailed).

HASIL OUTPUT UJI VALIDITAS VARIABEL PEMBERIAN JASA LAIN SELAIN AUDIT

Correlations

		Jasa_Lai n1	Jasa_Lai n2	Jasa_Lai n3	Jasa_Lai n4	Jasa_Lai n5	Jasa_Lai n6	Jasa_Lai n7	Jasa_L ain
Jasa_Lai n1	Pearson Correlati on Sig. (1- tailed) N	1 43	.876(**) .000 43	.673(**) .000 43	.331(*) .015 43	.350(*) .011 43	.339(*) .013 43	.769(**) .000 43	.811(**) .000 43
Jasa_Lai n2	Pearson Correlati on Sig. (1- tailed) N	.876(**) .000 43	1 .000 43	.705(**) .000 43	.330(*) .015 43	.354(**) .010 43	.420(**) .003 43	.810(**) .000 43	.843(**) .000 43
Jasa_Lai n3	Pearson Correlati on Sig. (1- tailed) N	.673(**) .000 43	.705(**) .000 43	1 .000 43	.345(*) .012 43	.339(*) .013 43	.299(*) .026 43	.714(**) .000 43	.760(**) .000 43
Jasa_Lai n4	Pearson Correlati on Sig. (1- tailed) N	.331(*) .015 43	.330(*) .015 43	.345(*) .012 43	1 .000 43	.842(**) .000 43	.583(**) .000 43	.343(*) .012 43	.701(**) .000 43
Jasa_Lai n5	Pearson Correlati on Sig. (1- tailed) N	.350(*) .011 43	.354(**) .010 43	.339(*) .013 43	.842(**) .000 43	1 .000 43	.757(**) .000 43	.355(**) .010 43	.744(**) .000 43
Jasa_Lai n6	Pearson Correlati on Sig. (1- tailed) N	.339(*) .013 43	.420(**) .003 43	.299(*) .026 43	.583(**) .000 43	.757(**) .000 43	1 .020 43	.315(*) .000 43	.694(**) .000 43
Jasa_Lai n7	Pearson Correlati on Sig. (1- tailed) N	.769(**) .000 43	.810(**) .000 43	.714(**) .000 43	.343(*) .012 43	.355(**) .010 43	.315(*) .020 43	1 .000 43	.804(**) .000 43
Jasa_Lai n	Pearson Correlati on Sig. (1- tailed) N	.811(**) .000 43	.843(**) .000 43	.760(**) .000 43	.701(**) .000 43	.744(**) .000 43	.694(**) .000 43	.804(**) .000 43	1 .000 43

** Correlation is significant at the 0.01 level (1-tailed).

* Correlation is significant at the 0.05 level (1-tailed).

HASIL OUTPUT UJI VALIDITAS VARIABEL LAMA HUBUNGAN ATAU PENUGASAN AUDIT

Correlations

		Lama_Hub1	Lama_Hub2	Lama_Hub3	Lama_Hub4	Lama_Hub
Lama_Hub1	Pearson Correlation	1	.778(**)	.601(**)	.184	.802(**)
	Sig. (1-tailed)		.000	.000	.119	.000
	N	43	43	43	43	43
Lama_Hub2	Pearson Correlation	.778(**)	1	.734(**)	.318(*)	.886(**)
	Sig. (1-tailed)	.000		.000	.019	.000
	N	43	43	43	43	43
Lama_Hub3	Pearson Correlation	.601(**)	.734(**)	1	.421(**)	.864(**)
	Sig. (1-tailed)	.000	.000		.002	.000
	N	43	43	43	43	43
Lama_Hub4	Pearson Correlation	.184	.318(*)	.421(**)	1	.620(**)
	Sig. (1-tailed)	.119	.019	.002		.000
	N	43	43	43	43	43
Lama_Hub	Pearson Correlation	.802(**)	.886(**)	.864(**)	.620(**)	1
	Sig. (1-tailed)	.000	.000	.000	.000	
	N	43	43	43	43	43

** Correlation is significant at the 0.01 level (1-tailed).

* Correlation is significant at the 0.05 level (1-tailed).

HASIL OUTPUT UJI VALIDITAS VARIABEL PERSAINGAN ANTAR KAP

Correlations

		Persaingan_KAP1	Persaingan_KAP2	Persaingan_KAP3	Persaingan_KAP4	PersainganKAP
Persaingan_KAP1	Pearson Correlation	1	.688(**)	.329(*)	.227	.832(**)
	Sig. (1-tailed)		.000	.016	.071	.000
	N	43	43	43	43	43
Persaingan_KAP2	Pearson Correlation	.688(**)	1	.507(**)	.013	.801(**)
	Sig. (1-tailed)	.000		.000	.468	.000
	N	43	43	43	43	43
Persaingan_KAP3	Pearson Correlation	.329(*)	.507(**)	1	.085	.652(**)
	Sig. (1-tailed)	.016	.000		.294	.000
	N	43	43	43	43	43
Persaingan_KAP4	Pearson Correlation	.227	.013	.085	1	.485(**)
	Sig. (1-tailed)	.071	.468	.294		.000
	N	43	43	43	43	43
PersainganKAP	Pearson Correlation	.832(**)	.801(**)	.652(**)	.485(**)	1
	Sig. (1-tailed)	.000	.000	.000	.000	
	N	43	43	43	43	43

** Correlation is significant at the 0.01 level (1-tailed).

* Correlation is significant at the 0.05 level (1-tailed)

HASIL OUTPUT UJI VALIDITAS VARIABEL UKURAN KAP

Correlations

		Ukuran_KAP1	Ukuran_KAP2	Ukuran_KAP3	Ukuran_KAP4	UkuranKAP
Ukuran_KAP1	Pearson Correlation	1	.578(**)	.405(**)	.185	.830(**)
	Sig. (1-tailed)		.000	.004	.118	.000
	N	43	43	43	43	43
Ukuran_KAP2	Pearson Correlation	.578(**)	1	.331(*)	.011	.767(**)
	Sig. (1-tailed)	.000		.015	.471	.000
	N	43	43	43	43	43
Ukuran_KAP3	Pearson Correlation	.405(**)	.331(*)	1	.446(**)	.709(**)
	Sig. (1-tailed)	.004	.015		.001	.000
	N	43	43	43	43	43
Ukuran_KAP4	Pearson Correlation	.185	.011	.446(**)	1	.471(**)
	Sig. (1-tailed)	.118	.471	.001		.001
	N	43	43	43	43	43
UkuranKAP	Pearson Correlation	.830(**)	.767(**)	.709(**)	.471(**)	1
	Sig. (1-tailed)	.000	.000	.000	.001	
	N	43	43	43	43	43

** Correlation is significant at the 0.01 level (1-tailed).

* Correlation is significant at the 0.05 level (1-tailed).

HASIL OUTPUT UJI VALIDITAS VARIABEL AUDIT FEE

Correlations

		Audit_Fee1	Audit_Fee2	Audit_Fee3	Audit_Fee4	AuditFee
Audit_Fee1	Pearson Correlation	1	.271(*)	.293(*)	.401(**)	.691(**)
	Sig. (1-tailed)		.040	.028	.004	.000
	N	43	43	43	43	43
Audit_Fee2	Pearson Correlation	.271(*)	1	.229	.353(*)	.668(**)
	Sig. (1-tailed)	.040		.070	.010	.000
	N	43	43	43	43	43
Audit_Fee3	Pearson Correlation	.293(*)	.229	1	.358(**)	.689(**)
	Sig. (1-tailed)	.028	.070		.009	.000
	N	43	43	43	43	43
Audit_Fee4	Pearson Correlation	.401(**)	.353(*)	.358(**)	1	.746(**)
	Sig. (1-tailed)	.004	.010	.009		.000
	N	43	43	43	43	43
AuditFee	Pearson Correlation	.691(**)	.668(**)	.689(**)	.746(**)	1
	Sig. (1-tailed)	.000	.000	.000	.000	
	N	43	43	43	43	43

* Correlation is significant at the 0.05 level (1-tailed).

** Correlation is significant at the 0.01 level (1-tailed).

HASIL OUTPUT UJI VALIDITAS VARIABEL HUBUNGAN KELUARGA

Correlations

		Hub_Kel1	Hub_Kel2	Hub_Kel3	Hub_Kel4	HubKel
Hub_Kel1	Pearson Correlation	1	.314(*)	.420(**)	.354(**)	.701(**)
	Sig. (1-tailed)		.020	.003	.010	.000
	N	43	43	43	43	43
Hub_Kel2	Pearson Correlation	.314(*)	1	.184	.364(**)	.678(**)
	Sig. (1-tailed)	.020		.119	.008	.000
	N	43	43	43	43	43
Hub_Kel3	Pearson Correlation	.420(**)	.184	1	.393(**)	.668(**)
	Sig. (1-tailed)	.003	.119		.005	.000
	N	43	43	43	43	43
Hub_Kel4	Pearson Correlation	.354(**)	.364(**)	.393(**)	1	.782(**)
	Sig. (1-tailed)	.010	.008	.005		.000
	N	43	43	43	43	43
HubKel	Pearson Correlation	.701(**)	.678(**)	.668(**)	.782(**)	1
	Sig. (1-tailed)	.000	.000	.000	.000	
	N	43	43	43	43	43

* Correlation is significant at the 0.05 level (1-tailed).

** Correlation is significant at the 0.01 level (1-tailed).

HASIL OUTPUT UJI VALIDITAS VARIABEL HUBUNGAN SOSIAL

Correlations

		Hub_Sos1	Hub_Sos2	Hub_Sos3	Hub_Sos4	HubSos
Hub_Sos1	Pearson Correlation	1	.551(**)	.300(*)	.368(**)	.746(**)
	Sig. (1-tailed)		.000	.025	.008	.000
	N	43	43	43	43	43
Hub_Sos2	Pearson Correlation	.551(**)	1	.389(**)	.431(**)	.788(**)
	Sig. (1-tailed)	.000		.005	.002	.000
	N	43	43	43	43	43
Hub_Sos3	Pearson Correlation	.300(*)	.389(**)	1	.285(*)	.707(**)
	Sig. (1-tailed)	.025	.005		.032	.000
	N	43	43	43	43	43
Hub_Sos4	Pearson Correlation	.368(**)	.431(**)	.285(*)	1	.696(**)
	Sig. (1-tailed)	.008	.002	.032		.000
	N	43	43	43	43	43
HubSos	Pearson Correlation	.746(**)	.788(**)	.707(**)	.696(**)	1
	Sig. (1-tailed)	.000	.000	.000	.000	
	N	43	43	43	43	43

** Correlation is significant at the 0.01 level (1-tailed).

* Correlation is significant at the 0.05 level (1-tailed).

HASIL OUTPUT UJI VALIDITAS VARIABEL KOMITE AUDIT

Correlations

		Komite_Audit1	Komite_Audit2	Komite_Audit3	Komite_Audit4	Komite
Komite_Audit1	Pearson Correlation	1	.707(**)	.172	.113	.653(**)
	Sig. (1-tailed)		.000	.135	.236	.000
	N	43	43	43	43	43
Komite_Audit2	Pearson Correlation	.707(**)	1	.384(**)	.478(**)	.871(**)
	Sig. (1-tailed)	.000		.005	.001	.000
	N	43	43	43	43	43
Komite_Audit3	Pearson Correlation	.172	.384(**)	1	.376(**)	.660(**)
	Sig. (1-tailed)	.135	.005		.007	.000
	N	43	43	43	43	43
Komite_Audit4	Pearson Correlation	.113	.478(**)	.376(**)	1	.720(**)
	Sig. (1-tailed)	.236	.001	.007		.000
	N	43	43	43	43	43
Komite	Pearson Correlation	.653(**)	.871(**)	.660(**)	.720(**)	1
	Sig. (1-tailed)	.000	.000	.000	.000	
	N	43	43	43	43	43

** Correlation is significant at the 0.01 level (1-tailed).

HASIL OUTPUT UJI VALIDITAS VARIABEL INDEPENDENSI
PENAMPILAN AUDITOR
Correlations

		Indepen densi1	Indepen densi2	Indepen densi3	Indepen densi4	Indepen densi5	Indepen densi6	Indepen densi7	Indepen densi8	Indepen densi9	Indepen densi10	Indepen densi11	Independ ensi_Pen ampilan
Indepen densi1	Pearson Correlation	1	.692(**)	.262(*)	.220	.478(**)	.221	.182	.301(*)	.519(**)	.244	.213	.581(**)
	Sig. (1-tailed)		.000	.045	.078	.001	.078	.121	.025	.000	.058	.085	.000
	N	43	43	43	43	43	43	43	43	43	43	43	43
Indepen densi2	Pearson Correlation	.692(**)	1	.251	.212	.549(**)	.407(**)	.387(**)	.317(*)	.351(*)	.224	.131	.633(**)
	Sig. (1-tailed)	.000		.052	.086	.000	.003	.005	.019	.010	.074	.202	.000
	N	43	43	43	43	43	43	43	43	43	43	43	43
Indepen densi3	Pearson Correlation	.262(*)	.251	1	.433(**)	.377(**)	.255(*)	.379(**)	.197	.170	.155	.034	.548(**)
	Sig. (1-tailed)	.045	.052		.002	.006	.050	.006	.102	.138	.160	.413	.000
	N	43	43	43	43	43	43	43	43	43	43	43	43
Indepen densi4	Pearson Correlation	.220	.212	.433(**)	1	.615(**)	.480(**)	.397(**)	.158	.026	.016	-.008	.608(**)
	Sig. (1-tailed)	.078	.086	.002		.000	.001	.004	.156	.435	.460	.480	.000
	N	43	43	43	43	43	43	43	43	43	43	43	43
Indepen densi5	Pearson Correlation	.478(**)	.549(**)	.377(**)	.615(**)	1	.666(**)	.662(**)	.361(**)	.323(*)	.199	.109	.826(**)
	Sig. (1-tailed)	.001	.000	.006	.000		.000	.000	.009	.017	.101	.242	.000
	N	43	43	43	43	43	43	43	43	43	43	43	43
Indepen densi6	Pearson Correlation	.221	.407(**)	.255(*)	.480(**)	.666(**)	1	.670(**)	.320(*)	.150	.171	.056	.711(**)
	Sig. (1-tailed)	.078	.003	.050	.001	.000		.000	.018	.168	.137	.361	.000
	N	43	43	43	43	43	43	43	43	43	43	43	43
Indepen densi7	Pearson Correlation	.182	.387(**)	.379(**)	.397(**)	.662(**)	.670(**)	1	.382(**)	.386(**)	.342(*)	.188	.763(**)
	Sig. (1-tailed)	.121	.005	.006	.004	.000	.000		.006	.005	.012	.114	.000
	N	43	43	43	43	43	43	43	43	43	43	43	43
Indepen densi8	Pearson Correlation	.301(*)	.317(*)	.197	.158	.361(**)	.320(*)	.382(**)	1	.582(**)	.523(**)	.381(**)	.609(**)
	Sig. (1-tailed)	.025	.019	.102	.156	.009	.018	.006		.000	.000	.006	.000
	N	43	43	43	43	43	43	43	43	43	43	43	43
Indepen densi9	Pearson Correlation	.519(**)	.351(*)	.170	.026	.323(*)	.150	.386(**)	.582(**)	1	.734(**)	.498(**)	.602(**)
	Sig. (1-tailed)	.000	.010	.138	.435	.017	.168	.005	.000		.000	.000	.000
	N	43	43	43	43	43	43	43	43	43	43	43	43
Indepen densi10	Pearson Correlation	.244	.224	.155	.016	.199	.171	.342(*)	.523(**)	.734(**)	1	.431(**)	.514(**)
	Sig. (1-tailed)	.058	.074	.160	.460	.101	.137	.012	.000	.000		.002	.000
	N	43	43	43	43	43	43	43	43	43	43	43	43
Indepen densi11	Pearson Correlation	.213	.131	.034	-.008	.109	.056	.188	.381(**)	.498(**)	.431(**)	1	.381(**)
	Sig. (1-tailed)	.085	.202	.413	.480	.242	.361	.114	.006	.000	.002		.006
	N	43	43	43	43	43	43	43	43	43	43	43	43
Indepen densi_P enampil an	Pearson Correlation	.581(**)	.633(**)	.548(**)	.608(**)	.826(**)	.711(**)	.763(**)	.609(**)	.602(**)	.514(**)	.381(**)	1
	Sig. (1-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.006	
	N	43	43	43	43	43	43	43	43	43	43	43	43

** Correlation is significant at the 0.01 level (1-tailed).

* Correlation is significant at the 0.05 level (1-tailed).

HASIL OUTPUT UJI RELIABILITAS VARIABEL IKATAN KEPENTINGAN KEUANGAN DAN HUBUNGAN USAHA DENGAN KLIEN

Case Processing Summary

		N	%
Cases	Valid	43	100.0
	Excluded(a)	0	.0
	Total	43	100.0

a Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.725	.743	6

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
Ikatan_Kep_Keu1	10.6047	5.626	.311	.304	.728
Ikatan_Kep_Keu2	10.5116	5.208	.508	.519	.675
Ikatan_Kep_Keu3	10.5814	5.344	.476	.472	.684
Ikatan_Kep_Keu4	10.5116	5.018	.646	.570	.641
Ikatan_Kep_Keu5	10.3953	4.721	.566	.540	.653
Ikatan_Kep_Keu6	10.1860	4.917	.344	.266	.738

HASIL OUTPUT UJI RELIABILITAS PEMBERIAN JASA LAIN SELAIN AUDIT

Case Processing Summary

		N	%
Cases	Valid	43	100.0
	Excluded(a)	0	.0
	Total	43	100.0

a Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.882	.882	7

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
Jasa_Lain1	19.6977	20.264	.732	.785	.857
Jasa_Lain2	19.7674	19.326	.767	.839	.852
Jasa_Lain3	19.9070	20.801	.664	.568	.866
Jasa_Lain4	20.7907	21.360	.588	.721	.875
Jasa_Lain5	20.6744	20.844	.641	.821	.869
Jasa_Lain6	20.5814	21.297	.575	.634	.877
Jasa_Lain7	19.6512	20.280	.722	.713	.859

HASIL OUTPUT UJI RELIABILITAS VARIABEL LAMA HUBUNGAN ATAU PENUGASAN AUDIT

Case Processing Summary

		N	%
Cases	Valid	43	100.0
	Excluded(a)	0	.0
	Total	43	100.0

a Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.798	.804	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
Lama_Hub1	9.6977	5.740	.631	.614	.737
Lama_Hub2	9.3488	5.328	.781	.719	.662
Lama_Hub3	9.4651	5.493	.742	.583	.682
Lama_Hub4	10.0000	6.762	.342	.193	.877

HASIL OUTPUT UJI RELIABILITAS VARIABEL PERSAINGAN ANTAR KAP

Case Processing Summary

		N	%
Cases	Valid	43	100.0
	Excluded(a)	0	.0
	Total	43	100.0

a Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.642	.641	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
Persaingan_KAP1	11.6279	1.763	.620	.523	.410
Persaingan_KAP2	11.5349	1.921	.583	.585	.450
Persaingan_KAP3	11.3256	2.463	.418	.267	.582
Persaingan_KAP4	11.7674	2.754	.136	.101	.759

HASIL OUTPUT UJI RELIABILITAS VARIABEL UKURAN KAP

Case Processing Summary

		N	%
Cases	Valid	43	100.0
	Excluded(a)	0	.0
	Total	43	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.656	.659	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
Ukuran_KAP1	11.6744	2.891	.592	.392	.463
Ukuran_KAP2	11.9535	3.188	.467	.369	.575
Ukuran_KAP3	11.2093	4.122	.521	.334	.554
Ukuran_KAP4	11.2791	4.968	.229	.229	.699

HASIL OUTPUT UJI RELIABILITAS VARIABEL AUDIT *FEE*

Case Processing Summary

		N	%
Cases	Valid	43	100.0
	Excluded(a)	0	.0
	Total	43	100.0

a Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.647	.650	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
Audit_Fee1	9.3953	3.769	.434	.201	.574
Audit_Fee2	8.6047	3.769	.375	.152	.615
Audit_Fee3	8.7442	3.623	.390	.162	.607
Audit_Fee4	8.9767	3.547	.518	.271	.517

HASIL OUTPUT UJI RELIABILITAS VARIABEL HUBUNGAN KELUARGA

Case Processing Summary

		N	%
Cases	Valid	43	100.0
	Excluded(a)	0	.0
	Total	43	100.0

a Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.664	.671	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
Hub_Kel1	6.3721	3.192	.483	.253	.579
Hub_Kel2	6.0930	3.039	.383	.172	.641
Hub_Kel3	6.3721	3.287	.437	.245	.605
Hub_Kel4	6.2093	2.503	.506	.260	.556

HASIL OUTPUT UJI RELIABILITAS VARIABEL HUBUNGAN SOSIAL

Case Processing Summary

		N	%
Cases	Valid	43	100.0
	Excluded(a)	0	.0
	Total	43	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.707	.717	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
Hub_Sos1	7.1628	2.140	.523	.330	.625
Hub_Sos2	7.3256	2.130	.615	.400	.576
Hub_Sos3	7.2558	2.100	.406	.175	.709
Hub_Sos4	7.3488	2.280	.457	.223	.664

HASIL OUTPUT UJI RELIABILITAS VARIABEL KOMITE AUDIT

Case Processing Summary

		N	%
Cases	Valid	43	100.0
	Excluded(a)	0	.0
	Total	43	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.694	.703	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
Komite_Audit1	10.7442	1.862	.401	.568	.674
Komite_Audit2	10.7674	1.468	.744	.678	.459
Komite_Audit3	10.7907	1.836	.404	.200	.672
Komite_Audit4	10.8837	1.581	.413	.356	.685

HASIL OUTPUT UJI RELIABILITAS VARIABEL INDEPENDENSI PENAMPILAN AUDITOR

Case Processing Summary

		N	%
Cases	Valid	43	100.0
	Excluded(a)	0	.0
	Total	43	100.0

a Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.832	.842	11

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
Independensi1	37.8372	23.187	.500	.678	.820
Independensi2	37.9767	22.642	.553	.596	.816
Independensi3	38.2326	22.278	.419	.285	.827
Independensi4	38.5581	20.824	.454	.493	.828
Independensi5	38.3721	19.763	.760	.716	.793
Independensi6	38.5349	19.826	.588	.591	.812
Independensi7	38.3256	20.511	.683	.661	.801
Independensi8	38.0000	22.905	.528	.430	.818
Independensi9	37.9070	23.134	.526	.750	.819
Independensi10	37.7674	23.564	.424	.593	.825
Independensi11	37.7907	24.074	.260	.277	.837

HASIL OUTPUT UJI ASUMSI KLASIK

HASIL OUTPUT UJI NORMALITAS

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		43
Normal Parameters(a,b)	Mean	.0000000
	Std. Deviation	2.65984968
Most Extreme Differences	Absolute	.116
	Positive	.116
	Negative	-.115
Kolmogorov-Smirnov Z		.760
Asymp. Sig. (2-tailed)		.610

a. Test distribution is Normal.

b. Calculated from data.

HASIL OUTPUT UJI MULTIKOLINIERITAS

Coefficients(a)

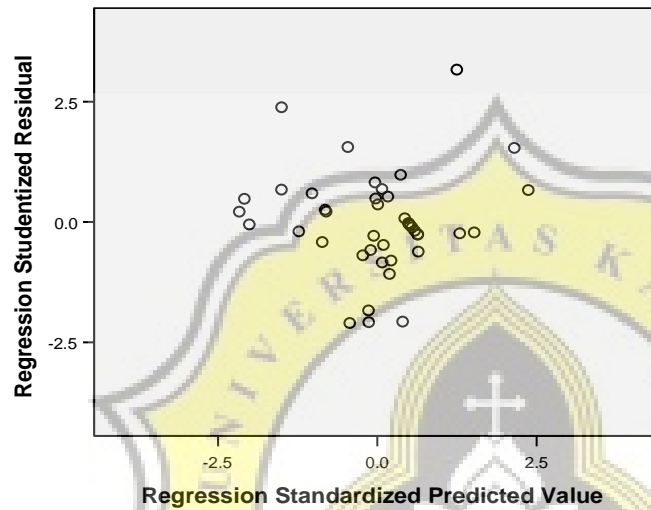
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	IkatanKeu	.595	1.681
	Jasa_Lain	.667	1.499
	Lama_Hub	.610	1.640
	Pers_KAP	.679	1.474
	Ukuran_KAP	.867	1.154
	Audit_Fee	.768	1.301
	Hub_Kel	.558	1.792
	Hub_Sos	.663	1.508
	Komite	.535	1.868

a. Dependent Variable: Independensi_Penampilan

HASIL OUTPUT UJI HETEROSKEDASTISITAS

Scatterplot

Dependent Variable: Independensi_Penampilan



Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-7.093	5.652		-1.255	.218
	IkatanKeu	-.023	.146	-.033	-.160	.874
	Jasa_Lain	.070	.070	.197	1.008	.321
	Lama_Hub	-.049	.123	-.082	-.400	.692
	Pers_KAP	.195	.193	.196	1.008	.321
	Ukuran_KAP	.028	.131	.037	.214	.832
	Audit_Fee	.006	.141	.008	.043	.966
	Hub_Kel	.145	.183	.169	.791	.435
	Hub_Sos	.068	.196	.068	.347	.731
	Komite	.198	.248	.175	.801	.429

a. Dependent Variable: absut

HASIL Uji FIT MODEL**ANOVA(b)**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	805.649	9	89.517	9.942	.000(a)
	Residual	297.142	33	9.004		
	Total	1102.791	42			

a Predictors: (Constant), Komite, Pers_KAP, Audit_Fee, Ukuran_KAP, Hub_Sos, Jasa_Lain, IkatanKeu, Lama_Hub, Hub_Kel

b Dependent Variable: Independensi_Penampilan

HASIL Uji KOEFISIEN DETERMINASI (R^2)**Model Summary(b)**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.855(a)	.731	.657	3.00072

a Predictors: (Constant), Komite, Pers_KAP, Audit_Fee, Ukuran_KAP, Hub_Sos, Jasa_Lain, IkatanKeu, Lama_Hub, Hub_Kel

b Dependent Variable: Independensi_Penampilan

HASIL Uji REGRESI LINIER BERGANDA DAN Uji – T**Coefficients(a)**

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Sig./2	Hasil
		B	Std. Error	Beta				
1	(Constant)	42.596	8.747		4.870	.000		
	IkatanKeu	-.526	.227	-.272	-2.322	.027	.014	Diterima
	Jasa_Lain	-.022	.108	-.023	-.206	.838	.419	Ditolak
	Lama_Hub	-.350	.190	-.213	-1.838	.075	.038	Diterima
	Pers_KAP	.505	.299	.185	1.690	.101	.051	Ditolak
	Ukuran_KAP	.134	.202	.064	.662	.512	.256	Ditolak
	Audit_Fee	.317	.218	.150	1.453	.156	.078	Ditolak
	Hub_Kel	-.709	.283	-.303	-2.508	.017	.009	Diterima
	Hub_Sos	-.702	.304	-.256	-2.310	.027	.014	Diterima
	Komite	.699	.384	.225	1.822	.078	.039	Diterima

a Dependent Variable: Independensi_Penampilan